



# 1040X-ME AMENDED

## Maine Individual Income Tax Return

For tax period \_\_\_\_/\_\_\_\_/\_\_\_\_ to \_\_\_\_/\_\_\_\_/\_\_\_\_



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\*0701800\*

Your first name _____		Initial _____	Your social security number _____		Was your original Maine return a: <input type="checkbox"/> Short Form <input type="checkbox"/> Long Form
Your last name _____			Spouse's social security number _____		
Spouse's first name _____		Initial _____	Home phone number _____		
Spouse's last name _____			Work phone number _____		
Home address (number, street and apt. no.) _____					
City/town _____ State _____ Zip code _____					
Check if this is an amended <b>composite return</b> (Partnerships, LLCs and S corporations only) <input type="checkbox"/>			Check if you were engaged in <b>commercial farming or fishing</b> during the tax period shown above. <input type="checkbox"/>		

**Filing status claimed. Note:** You cannot change from joint to separate returns after the due date has passed.

On original return... > ☐ Single ☐ Married filing joint ☐ Married filing separate ☐ Head of household ☐ Qualifying widow(er)  
On this return..... > ☐ Single ☐ Married filing joint ☐ Married filing separate ☐ Head of household ☐ Qualifying widow(er)

### Residency status claimed.

On original return..... > ☐ Resident ☐ "Safe Harbor" Resident ☐ Nonresident ☐ Part-year resident ☐ Nonresident Alien  
On this return..... > ☐ Resident ☐ "Safe Harbor" Resident ☐ Nonresident ☐ Part-year resident ☐ Nonresident Alien

### Exemptions.

Number on original return > \_\_\_\_ On this return > a. ☐ Yourself b. ☐ Spouse Number of boxes checked on a and b ..... ☐  
c. Number of your dependents \_\_\_\_\_ d. Total number of exemptions ..... \_\_\_\_\_

Income and Deductions (Note: Be sure to complete the reverse side)	A. As Last Filed or Adjusted	B. Net Change (Explain on page 2)	C. Correct Amount
1. Federal Adjusted Gross Income ..... 1.			____,____,____.____
2. Income Modifications (See instructions) 2.			____,____,____.____
3. Maine Adjusted Gross Income (Line 1 plus or minus line 2)..... 3.			____,____,____.____
4. Deduction <input type="checkbox"/> Standard <input type="checkbox"/> Itemized.... 4.			____,____,____.____
5. Personal Exemption Amount..... 5.			____,____,____.____
6. Taxable Income (Line 3 minus lines 4 and 5) ..... 6.			____,____,____.____
7. Tax (From tax tables)..... 7.			____,____,____.____
8. Tax Additions (Attach Maine Schedule A) 8.			____,____,____.____
9. Low-Income Credit ..... 9.			____,____,____.____
10. Use Tax ..... 10.			____,____,____.____
11. Voluntary Contributions and Park Passes.. 11.		CONTRIBUTION and PARK PASS AMOUNTS CANNOT BE CHANGED	____,____,____.____
12. Tax Credits (Attach Maine Schedule A)... 12.			____,____,____.____
13. Nonresident Credit (Attach Maine Schedule NR or NRH) ..... 13.			____,____,____.____
14. Net Tax and Contributions (Line 7 plus lines 8, 10 and 11, minus lines 9, 12 and 13) .. 14.			____,____,____.____



Income and Deductions	A. As Last Filed or Adjusted	B. Net Change (Explain below)	C. Correct Amount
15. Maine Income Tax Withheld .....15.			_____
16. Estimated Tax Payments .....16.			_____
17. Refundable Child Care Credit .....17.			_____
18. Deposit(s) with Extension(s).....18.			_____
19. Paid with original return plus additional payments after original was filed .....19.			_____
20. Total Payments (Add lines 15 through 19 in column C) .....20.			_____
<b>Refund or Amount You Owe</b>			
21. Overpayment, if any, on original return or as previously adjusted by Maine .....21.			_____
22. Subtract line 21 from line 20 (See instructions).....22.			_____
23. <b>AMOUNT YOU OWE.</b> If line 14, column C is more than line 22, enter the difference .23.			_____
24. <b>REFUND</b> to be received. If line 14, column C is less than line 22, enter the difference .24.			_____

**EXPLANATION OF CHANGES:** Explain the changes made to income, deductions and credits. Enter the line number from pages 1 and 2 for each item you are changing and give the reason for each change. Attach supporting documents for each item changed. Be sure to include your name and social security number on the attachments.

<b>IMPORTANT NOTE</b>	If taxpayer is <b>deceased</b> , enter <b>date of death</b> .	(Month) _____ (Day) _____ (Year) _____	If spouse is <b>deceased</b> , enter <b>date of death</b> .	(Month) _____ (Day) _____ (Year) _____

<b>Sign Here</b> Keep a copy of this return for your records.	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
	YOUR SIGNATURE: <b>X</b> _____	DATE SIGNED _____	YOUR OCCUPATION _____
<b>Paid Preparer's Use Only</b>	SPOUSE'S SIGNATURE (IF JOINT RETURN, BOTH MUST SIGN): <b>X</b> _____	DATE SIGNED _____	SPOUSE'S OCCUPATION _____
	PREPARER'S SIGNATURE: <b>X</b> _____	DATE SIGNED _____	PREPARER'S PHONE NUMBER _____
	FIRM'S NAME (OR YOURS IF SELF-EMPLOYED): _____	PREPARER'S SSN or PTIN _____	
	ADDRESS _____		
	CITY/TOWN _____	STATE _____	ZIP CODE _____

## GENERAL INSTRUCTIONS

**Purpose of Form.** You must file an amended Maine income tax return if (1) you have filed an amended federal income tax return that affects your Maine income tax liability; (2) the Internal Revenue Service has made a change or correction to your federal income tax return that affects your Maine income tax liability; or (3) an error has been made in the filing of your original Maine income tax return.

Use Form 1040X-ME to correct Maine income tax returns for any tax year. File a separate Form 1040X-ME for each year you are amending.

**When to File.** Amended Maine income tax returns must be filed within 90 days of the final determination of the change or correction or the filing of the federal amended return.

File Form 1040X-ME only after you have filed your original return. Generally, to receive a refund of taxes paid, Form 1040X-ME must be filed within 3 years after the date the original return was filed, or within 3 years after the date the tax was paid, whichever is later. A return filed early is considered filed on the date it was due.

A Form 1040X-ME based on a bad debt or worthless security must generally be filed within 7 years after the due date of the return for the tax year in which the debt or security became worthless.

**Information on Income, Deductions, and other items.** If you have questions, such as what income is taxable or what expenses are deductible, the instructions for the original return you are amending may help you. Be sure to use the Tax Table or Tax Rate Schedules for the year amended to calculate the corrected tax. The related schedules and forms may also help you. To receive prior year forms, schedules and instructions, call (207) 624-7894. Forms, schedules and instructions are also available at [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms).

**Death of Taxpayer.** If you are filing Form 1040X-ME for a deceased taxpayer, write in the date of death in the spaces above the signature area of the return.

If you are filing Form 1040X-ME as a surviving spouse filing a joint return with the deceased, write "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she must also sign.

**Claiming a Refund for a Deceased Taxpayer.** If you are a surviving spouse filing a joint return with the deceased, file only Form 1040X-ME to claim the refund. If you are a court-appointed personal representative or any other person claiming a deceased taxpayer's refund, file Form 1040X-ME and attach **Form 1310ME**, Statement of Person Claiming a Refund Due a Deceased Taxpayer, and any other information required by its instructions.

## SPECIFIC INSTRUCTIONS

*Above your name, enter the calendar-year or fiscal-year of the return you are amending.*

**Name, Address and Social Security Number.** If amending a joint return, list your names and social security numbers in the same order as shown on the original return. If your post office does not deliver mail to your home and you have a P.O. Box, enter the box number instead of your home address. If your address is outside the United States or its possessions or territories, enter the information on the line for "City/town, state, and ZIP code" in the following order: city, province or state, postal code, and the name of the country. **Do not** abbreviate the country name.

**Age and Blindness.** Check the appropriate boxes for you and your spouse if you or your spouse were 65 or over and/or blind for federal income tax purposes for the tax year being amended.

**Commercial Farming or Fishing.** Check the box if at least two-thirds of your gross income during the tax year being amended was from commercial farming or fishing. Include your spouse's income in your calculation if you are filing a joint return.

**Filing Status.** If you and your spouse are changing from separate returns to a joint return, enter in column A the amounts from your return as originally filed or as previously adjusted. Next, combine the amounts from your spouse's

return as originally filed or as previously adjusted with any other changes you or your spouse are making to determine the amounts to enter in column B. If your spouse did not file an original return, include your spouse's income, deductions, credits, etc., in determining the amounts to enter in Column B. Both of you must sign Form 1040X-ME. If there is any tax due, it must be paid in full.

### **Columns A-C:**

In **Column A**, enter amounts from your return as originally filed or as you last amended it.

In **Column B**, enter the net increase or net decrease for each line you are changing. Show all decreases in parentheses. Explain each change on page 2 of the form and attach any related schedule or form. For example, if you are amending your return to itemize deductions, attach **Schedule A (federal Form 1040) and Maine Schedule 2**. **When filing Maine Form 1040X-ME, be sure to attach a copy of your federal amended return (Form 1040X) or the Internal Revenue agent's report.** If you need more space, show the required information on an attached statement.

In **Column C**, add the increase in Column B to the amount in Column A, or subtract the Column B decrease from Column A. For any item you do not change, enter the amount from Column A in Column C.

**Example.** Anna Arbor had originally reported \$15,000 as her total income on her 2007 return. She received an additional Form W-2 for \$1,000 after she filed her tax return. Ms. Arbor would complete line 1 of Form 1040X-ME as follows:

Income and Deductions (Note: Be sure to complete the reverse side)	A. As Last Filed or Adjusted	B. Net Change (Explain on page 2)	C. Correct Amount
1. Federal Adjusted gross income ..... 1.	\$15,000	\$1,000	<u>      </u> , <u>  1  </u> , <u>  6  </u> , <u>  0  </u> , <u>  0  </u> , <u>  0  </u> . <u>  0  </u> <u>  0  </u>

Ms. Arbor would also report any additional income tax withheld on line 15 in Column B.

### Special Instructions:

**Line 2.** The following paragraphs describe the **NET OPERATING LOSS ("NOL")** amounts that may be included on Form 1040X-ME, [line 2](#) (from Maine Schedule 1).

**ADDITIONS** - The following modifications are reported on the "Net Operating Loss Recovery Adjustment" line on part 1 of Maine Schedule 1:

- For federal NOLs arising in **any tax year**, enter on this line an amount equal to any NOL carryover deduction claimed for this taxable year for federal income tax purposes in accordance with IRC § 172 which has previously been used to offset Maine addition modifications to federal adjusted gross income under 36 M.R.S.A. § 5122(1);
- For federal NOLs arising in **tax years beginning on or after January 1, 2002**, enter the amount of any NOL that is being carried back to the tax year for federal income tax purposes.
- For more information on the tax treatment of NOL additions, visit [www.maine.gov/revenue](http://www.maine.gov/revenue) (select Income Tax Guidance Documents).**

**SUBTRACTIONS** - The following modifications are reported on the "Other" line on part 2 of Maine Schedule 1:

- For NOLs arising in **tax years 1989 through 1992** relative to S corporations with total assets of at least \$1,000,000, enter, within the 15-year period following the year of the loss, the amount which, in aggregate, does not exceed the amount of the add-back modification previously included on the return filed for the loss carryback year. See 36 M.R.S.A. § 5122(2)(H). However, Maine adjusted gross income may not be reduced to less than zero;
- For NOLs arising in **tax years beginning or ending in 2001** that were carried back for more than two years prior to the year of the loss for federal income tax purposes and disallowed for Maine tax purposes in accordance with 36 M.R.S.A. § 5122(1)(M), enter, for the two years preceding the year of the loss and within the allowable carryover period, any unused amounts which, in aggregate, does not exceed the amount of the add-back modification under 36 M.R.S.A. § 5122(1)(M). However, Maine adjusted gross income may not be reduced to less than zero;

- For NOLs arising in **tax years beginning on or after January 1, 2002**, enter, within the 20-year period following the year of the loss, the amount which, in aggregate, does not exceed the amount of the add-back modification explained above relative to NOLs arising in tax years beginning on or after January 1, 2002. However, Maine adjusted gross income may not be reduced to less than zero and the aggregate subtraction amount must be reduced by any NOL used in the year of the loss for Maine purposes.

- For more information on the tax treatment of NOL subtractions, visit [www.maine.gov/revenue](http://www.maine.gov/revenue) (select Income Tax Guidance Documents).**

**Line 4.** Modify itemized deductions claimed on **line 4**, Column C according to the modifications required by Maine Form 1040ME, Schedule 2. Attach the completed Schedule 2 to your Maine amended return.

**Line 7.** To determine the tax for **line 7**, Column C, utilize the tax tables from the instruction booklet you used to file the original return.

**Line 11.** The correct amount of your voluntary contributions and park passes listed on **line 11** must agree with the total amount shown on your original return.

**Line 17.** Include in **line 17** your refundable child care credit. If this line has changed from your original return, enclose the Child Care Credit Worksheet showing the computation for this credit.

**Line 21.** The overpayment on **line 21** must include any carry forward amount as well as the refund amount shown on the original return.

**Line 22.** If **line 22** is a negative amount, treat it as a positive amount and add it to the amount on line 14. Enter the result on line 23. This is the amount you owe. If the amount you owe is less than \$1.00, do not pay it. Remit your payment using Maine EZ Pay at [www.maine.gov/revenue](http://www.maine.gov/revenue) or enclose (**do not staple or tape**) a check or money order payable to Treasurer, State of Maine with Form 1040X-ME. Include your complete name, address and telephone number on your check or money order. If you owe additional tax on line 23, we will calculate the interest and send you a bill.



Mail completed form to:  
Maine Revenue Services  
P.O. Box 1067  
Augusta, Maine 04332-1067